

Submission of Exemption Request**Exemption Based on Internal Revenue Code (IRC) Section 501(c)(3) Federal Determination Letter****3500A**

Enclose a copy of the Federal Determination Letter.

Corporation number/Secretary of State file number

FEIN

Name of organization as shown in the creating document

Address (include suite, room, or PMB no.)

Daytime telephone number

City

State

ZIP Code

Name of representative to contact regarding additional requirements or information

Daytime telephone number

Representative's mailing address (include suite, room, or PMB no.)

City

State

ZIP Code

Part I — Purpose and Activity**1** Check the organization's primary purpose and activity:

- ☐ Charitable ☐ Educational ☐ Religious ☐ Church ☐ School
☐ Prevent Cruelty to Animals ☐ Literary ☐ Hospital ☐ Medical Center
☐ Health Care Center ☐ Scientific ☐ Testing For Public Safety ☐ Qualified Sports Organization

2 Annual Accounting period (must end on last day of the month)**Part II — Entity Information**

Check the boxes that apply:

- 1** Entity Type: ☐ Corporation ☐ Association ☐ Trust
2 ☐ Private Foundation
3 ☐ Public Benefit ☐ Mutual Benefit ☐ Religious ☐ Foreign Corporation (State of Incorporation) _____

Additional Information:

- 4** Has the IRS ever suspended, revoked or audited the organization? ☐ Yes ☐ No If "Yes," explain _____

Part III — Group Exemption. See instructions.Is the organization applying for a group exemption? ☐ Yes ☐ No

If yes, attach the federal group determination letter and a list of all California subordinates. Include each subordinate's name, corporation number, FEIN, and address.

Mail form FTB 3500A and all documents to EXEMPT ORGANIZATIONS UNIT, MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA CA 95741-1286.

Under penalties of perjury, I declare I have examined this submission for exemption based on the IRC Section 501(c)(3) federal determination letter, and to the best of my knowledge and belief, it is true, correct, and complete.

DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

TITLE

Instructions for Form FTB 3500A

Submission of Exemption Request

Exemption Based on IRC Section 501(c)(3) Federal Determination Letter

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

General Information

All corporations and unincorporated organizations, even if organized on a nonprofit basis, are subject to California corporation franchise or income tax until the organization applies for exemption under California law. The organization must use either form FTB 3500 Exemption Application, or form FTB 3500A Submission of Exemption Request, with a copy of the organization's Internal Revenue Code (IRC) Section 501(c)(3) federal determination letter. If the organization submits form FTB 3500A, the Franchise Tax Board (FTB) will send the organization a letter acknowledging receipt and specifying the effective date of the organization's exemption under California law.

A Purpose

Use form FTB 3500A, to obtain California tax-exempt status, if the organization has a federal determination letter granting exemption under IRC Section 501(c)(3).

B What and Where to File

Send the completed form FTB 3500A, with an original signature of an authorized individual, such as:

- An elected officer
- A director
- An authorized representative
- A trustee (if the organization is a trust)

Mail form FTB 3500A, with a copy of the IRC Section 501(c)(3) federal determination letter to:

EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

If additional information is required, we will contact the officer or representative designated on form FTB 3500A.

If you have questions about form FTB 3500A call 916.845.4171 (not toll-free).

C Incorporated and Unincorporated Organizations

Incorporated or unincorporated organizations that want to obtain California tax-exempt status must file form FTB 3500A. See General Information B, What and Where to File, for more information.

An unincorporated organization that has tax-exempt status and then incorporates must reapply for California tax-exempt status.

D Incorporating in California

If the organization is not incorporated and wishes to do so, the organization should first incorporate, then file form FTB 3500A to obtain California tax-exempt status. See General Information B, What and Where to File, for more information.

To Incorporate in California, mail the following to the California Secretary of State (SOS):

1. The original plus three copies of the articles of incorporation.
2. A \$30 check payable to the "California Secretary of State" for the fees for filing the articles of incorporation.

The SOS will certify up to two copies of the filed document without charge, provided the copies are submitted with the document to be filed. Additional certified copies cost \$8 each.

DOCUMENT FILING SUPPORT UNIT
SECRETARY OF STATE
PO BOX 944260
SACRAMENTO CA 94244-2600

Do not send form FTB 3500A, to the SOS.

If the proposed articles satisfy the requirements of the California Corporations Code, the SOS will endorse and file the original articles of incorporation, and return endorsed copies back to the corporation.

If the proposed articles do not satisfy the requirements of the California Corporations Code, the SOS will notify the organization of the failure and how to remedy it.

For more information go to the SOS website at sos.ca.gov or call 916.657.5448 (not toll-free) with questions regarding incorporating.

The articles of incorporation must not only meet the requirements of the California Corporations Code, they must also meet the requirements of Revenue & Taxation Code (R&TC) Section 23701.

E Foreign Corporations

If the organization is incorporated in another state or country, it is considered a "foreign corporation."

The organization may qualify to do business in California if it complies with the California Corporations Code requirements.

To qualify to do business in California:

1. Follow the instructions to incorporate (General Information D, Incorporating in California), and submit the following in lieu of the articles of incorporation, to the SOS:
 - A certificate of good standing from the state or country having custody of the original articles.
 - A completed Statement and Designation by Foreign Corporation (available on request from the SOS).
2. If the organization meets the requirements of the California Corporations Code, the SOS will file the original Statement and Designation by Foreign Corporation, endorse any copies, and issue a Certificate of Qualification to the organization.

F Trusts

Trusts organized and operated for purposes described in R&TC Section 23701d are treated as nonprofit corporations for tax-exempt purposes.

G Retroactive Exempt Status

For California franchise and income tax purposes, organizations seeking exemption based upon their federal IRC Section 501(c)(3) determination letter will be tax-exempt as of the effective date of the organization's federal tax-exempt status under IRC Section 501(c)(3). If the effective date of the federal tax-exempt status differs from the incorporation date, and the organization seeks California tax-exempt status for a period earlier than the federal exemption date, then the organization should consider filing form FTB 3500.

Specific Line Instructions

Make sure entries have been made for the following:

- California Corporation number (seven digits) or California SOS file number (12 digits)
- Federal Employer identification number (FEIN)
- Organization name as shown in the organization's creating document
- Address

Private Mail Box (PMB) – Include PMB number in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

PART I — Purpose and Activity

Line 1 – Primary purpose and activity

Check the box that matches the purpose and activity reflected in the federal application that resulted in the issuance of your IRC Section 501(c)(3) federal determination letter.

Line 2 – Accounting period

Enter the organization's annual accounting period. The accounting period must end on the last day of the month.

PART II — Entity Information

Line 1 – Entity type

Check the box for the exempt organization's entity type.

- Corporation: The entity has endorsed articles of incorporation from the SOS, or is a foreign entity that has articles of incorporation on file in another state or country.
- Association: The entity is not incorporated in California, another state or country.
- Trust: A trust may be created by language in a will or in a written trust instrument. The trust creates legal obligations for the person (trustee) who manages the assets of the trust.

Line 2 – Private Foundation

Check the box if the Internal Revenue Service (IRS) considers the organization a private foundation.

Line 3 – Organizational structure

Check the box that describes your organizational structure.

- Public Benefit: A public benefit corporation must be formed for public or charitable purposes and may not be organized for the private gain of any person. A public benefit corporation cannot distribute profits, gains or dividends to any person.
- Mutual Benefit: A corporation that is organized most often for the benefit of their own members. They may not be formed exclusively for charitable purposes. If a mutual benefit corporation holds some of its assets for charitable purposes, it must register and report on the charitable assets to the Attorney General of the State of California.
- Religious: Corporations that are organized for religious purposes.
- Foreign Corporation: Incorporated in another state or country. Give the name of the state or foreign country in which the entity is incorporated.

Line 4 – IRS information

If your entity was suspended, revoked or audited by the IRS, check the "Yes" box and explain the reason for the suspension, revocation, or audit by the IRS.

PART III — Group Exemption

The parent organization must have California tax-exempt status before it can apply for "group exemption."

List of subordinates

Include a list of subordinates to be covered under the group exemption. The list must include:

- Name of subordinate
- California corporation number
- Federal employer identification number
- Address

How to Get California Tax Information

(Keep this page for future use.)

Automated Toll-Free Phone Service

Use our Automated Toll-Free Phone Service to get recorded answers to many of your questions about California taxes and to order current year California Business Entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones. Have paper and pencil ready to take notes.

Call from within the United States 800.338.0505
Call from outside the United States 916.845.6500
(not toll-free)

Where to get General Tax Information

By Internet – You can get answers to Frequently Asked Questions from our website at ftb.ca.gov.

By Phone – You can hear recorded answers to Frequently Asked Questions 24 hours a day, 7 days a week. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Frequently Asked Questions.” Enter the 3-digit code, listed below, when prompted.

Code – Prefiling Assistance

- 715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100 or Form 100W?
- 717 – What are the current tax rates for corporations?
- 718 – How do I get an extension of time to file?
- 722 – When does my corporation file a short period return?
- 734 – Is my corporation subject to a franchise tax or income tax?

S corporations

- 704 – Is an S corporation subject to the minimum franchise tax?
- 705 – Are S corporations required to file estimated payments?
- 706 – What forms do S corporations file?
- 707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?

Exempt Organizations

- 709 – How do I get tax-exempt status?
- 710 – Does an exempt organization have to file Form 199?
- 736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 712 – What is the minimum franchise tax?
- 714 – My corporation is not doing business; does it have to pay the minimum franchise tax?

Billings and Miscellaneous Notices

- 723 – I received a bill for \$250. What is this for?

Miscellaneous

- 701 – I need a state Employer ID number for my business. Who do I contact?
- 703 – How do I incorporate?
- 737 – Where do I send my payment?

Letters

If you write to us, be sure your letter includes the California corporation number, or FEIN, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

EXEMPT ORGANIZATIONS UNIT MS F-120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

We will respond to your letter within ten weeks. In some cases we may need to call you for additional information. Do not attach correspondence to your tax return unless it relates to an item on the return.

Your Rights As A Taxpayer

Our goal includes making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers’ Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers’ Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable. See “Where To Get Income Tax Forms and Publications,” on this page.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications from our website at ftb.ca.gov.

By phone – You can order current year California Business Entity tax forms between 6 a.m. and 8 p.m. Monday through Friday. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Forms and Publications.” Follow the recorded instructions and enter the 3-digit code, listed below, when prompted. To order prior year forms, call the number listed under “Assistance.”

Allow two weeks to receive your order. If your corporation’s mailing address is outside California, allow three weeks.

Code

- 817 – California Corporation Tax Forms and Instructions. This booklet includes: Form 100, California Corporation Franchise or Income Tax Return
- 814 – Form 109, California Exempt Organization Business Income Tax Return
- 815 – Form 199, California Exempt Organization Annual Information Return
- 818 – Form 100-ES, Corporation Estimated Tax
- 802 – FTB 3500, Exemption Application
- 831 – FTB 3500A, Submission of Exemption Request

In person – Many libraries and post offices provide free California tax booklets during the filing season.

Note: Employees at libraries and post offices cannot provide tax information or assistance.

By mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Telephone and Internet Assistance

From within the United States, call 800.852.5711
From outside the United States 916.845.6500
(not toll-free)

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD 800.822.6268

Asistencia por teléfono y el internet

Dentro de los Estados Unidos, llame al 800.852.5711
Fuera de los Estados Unidos, llame al 916.845.6500
(cargos aplican)

Sitio web ftb.ca.gov

Asistencia para personas con discapacidades: Nosotros estamos en conformidad con la Ley sobre Estadounidenses con Discapacidades (ADA). Personas con discapacidades de la audición y del habla pueden llamar al TTY/TDD 800.822.6268.